63-001a (10/99)

, an	For Calendar Year 1999 or fiscal year beginning,1999, and ending	, 200 _ lowa	Fiduciary Return
Na	PLEASE PRINT OR TYPE me of Estate or Trust	Dept. of Revenue No.	Check one:
Na	me, Address, and Title of Fiduciary	Federal Identification No.	Simple Trust Complex Trust
Na	me of Attorney	Iowa County in which estate is pending	Bankruptcy Estate
Ade	dress (Number and Street) City State Zip Code	Probate No.	☐ Testamentary ☐ Inter vivos
repre	orization is granted to the attorney listed above to receive confidential tax information sentative before the lowa Department of Revenue and Finance and to make written prior returns been filed for this estate or trust? Yes No Is income tax or	or oral presentations on behalf of t	he trust or estate. Yes No
	Dividends (enter full amount) Interest		
ш	Income from partnerships and other fiduciaries (attach supporting schedule) Net rents and royalties)3	
∑	5. Net business and farm income or loss (attach Schedules C or C-EZ and F, federal for		
S	6. Net gain (loss) from capital assets	6	
Z	7. Add gains excluded under section 641cIRC (see instructions)		
	8. Ordinary gains (losses) (attach federal form 4797)		
	9. Other income (state nature of income)		
	10. Total income (add lines 1 through 9)		
	11. Interest (enter on Schedule D, page 2)		
	12. Taxes (enter on Schedule D, page 2)		
	13. Fiduciary fees (enter on Schedule D, page 2)		
S	14. Charitable deduction (from income in compliance with Will or Trust instrume15. Attorney, accountant, and return preparer fees (enter on Schedule D, page 2)		
ō	16. Other deductions not subject to 2% floor (enter on Schedule D, page 2)		
DEDUCTION	17. Allowable miscellaneous itemized deductions (enter on Schedule D, page 2)		
	18. Total (add lines 11 through 17)		
	19. Balance (subtract line 18 from line 10)		
	20. Distributions to beneficiaries (complete Schedule B on page 2 or attach federal Schedule B o		
	21. Federal estate tax attributable to income in respect of a decedent (fiduciary	's share) .21	
	22. Total (add lines 20 and 21)		22
	23. Taxable income of fiduciary (line 19 minus line 22) Must be zero on final re	eturn	23
	Residents complete lines 24-33. Nonresidents complete Schedule C and enter		
×	, 24. Compute tax from rate Schedule E, page 2		
N D T A	25. lowa lump sum tax (attach federal Schedule 4972)		
		26	
\Box			
ти 🕰			
<u>8</u> ≥			
ŭ	31. Other credits		
	32. Total credits (add lines 28 through 31)		
	33. Tax liability: Residents subtract line 32 from 27. Nonresidents enter amount		
× ш	34 Tax paid with additional lowa Fiduciary Income Tax Payment Voucher		34
TA	35. Refund: If line 34 is larger than line 33, enter the difference		35.
	36. Amount due: If line 34 is less than line 33, enter the difference		
SIGN		it is a true, correct and complete ons issued under authority thereof	return for the taxable year as
		dress	Date

Fiduciary Schedules A. B. C. D and E

1. Date cestate was opened or created 2. Date of decedent's death 5. Was a decedent's final return filed? □ Yes □ No □ No, littach parnings statement or explanatory afficient. 5. Was a decedent's final return filed? □ Yes □ No □ No, attach parnings statement or explanatory afficient. 5. Enter decedent's name, address, and Social Security Number on returns filed. 9. Name and Social Security Number of decedent's spouse, if any: 10. Enter name(s) of executor(s): 11. Enter date(s) and amount(s) of executor's fees paid to executor(s): 12. Hair devel as unit been made on prior teturns of decedent or the setate or trust? □ Yes □ No is an audit new in the process? □ Yes □ No 13. Haive expenses of administration or selling expenses been deducted for federal exists tex purposes? □ Yes □ No 14. Did you as feduciary withhold on income distributions made to nonresident beeficiaries? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property under section 643(o)(e)IRC? □ Yes □ No 15. Does the estate/rust elect to receptize the gain or bose on a distribution of property u	Schedule A - Background Information: Answer al	I applicable question	ons.	idaoiai y O	<u> </u>	., <u>_</u> , _	, <u> </u>			
5. Wes a decedent final return flee? □ No □ N	Date estate was opened or created		2. Date of decedent's death							
7. Did decedent file IOWA return(s) up to the date of death? ☐ very ☐ No If no, attach earnings statement or explanatory affidavit. 8. Enter decedent's name, address, and Social Security Number on returns filed 9. Name and Social Security Number of decedent's spouse, if any: 10. Enter annelly of executor(s): 11. Enter date(s) and amount(s) of executor's fees paid to executor(s): 12. Hall dederal audit been made on prior returns of decedent or the estate or trust? ☐ very ☐ No Is an audit now in the process? ☐ Very ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an audit now in the process? ☐ No Is an aud	3. Decedent's business or occupation		4. Decedent's age at death							
8. Enter decedent's name, address, and Social Security Number on returns filed: 9. Name and Social Security Number of decedent's spouse, if any: 10. Enter name(s) of security Number of decedent's spouse, if any: 11. Enter date(s) and amount(s) of executor's fees paid to executor(s): 12. Had officeral audit been made on prior returns of decedent or the estate or trust? □ wo □ No is an audit now in the process? □ ws □ No 14. Did you as fluciatry withhold on income distributions made to norresident beneficiaries? □ ws □ No 15. Does the estate/rust elect to recognize the gain or loss on a distribution of property under section 634(d)(e)IRC? □ ws □ No Schedule B - Beneficiary S' Shares of Income and Credits: Attach additional pages as necessary. 1. Names of each beneficiary 1. 1. Names of each beneficiary 2. 2. Social Security Number 2. 2. Social Security Number 2. 2. Address 3. 3. A Liovar resident (Yes/No) 4. 4. Incomplete repailed gains 5. 5. Nes Inon-term capital gains 5. 6. Nes Iong-term capital gains 5. 6. Nes Iong-term capital gains 5. 6. Nes Iong-term capital gains 5. 7. Depreciation and depletion 7. 8. Originary income subject to lows income tax 8. 9. Income not subject to lows income tax 8. 9. Income not subject to lows income tax 8. 1. Federal travale income from federal 1041 1. 1. Withholding agent's identification number 1. 2. Instructs and dividends from foreign, state and municipal securities 8. 3. A Deduction taken for state income tax 4. 5. Individual travale income from federal securities 2. 2. State of the complete of the complete 1. 3. A Deduction taken for state income tax 9. 4. No complete tax on the amount shown on line 8. 4. Schedule C - Computation on Tonomesident's Tax 1. 1. Federal travale income from federal schedule 4972 14. 4. No complete tax on the amount shown on line 8. 2. Schedule E - Tax Rates Taxable income Over But Not Over 0. 1. Tax Rate 0 of Ex	5. Was a decedent's final return filed? ☐ Yes ☐ No		6. Did will of d	No						
8. Enter decedent's name, address, and Social Security Number on returns filed: 9. Name and Social Security Number of decedent's spouse, if any: 10. Enter name(s) of security Number of decedent's spouse, if any: 11. Enter date(s) and amount(s) of executor's fees paid to executor(s): 12. Had officeral audit been made on prior returns of decedent or the estate or trust? □ wo □ No is an audit now in the process? □ ws □ No 14. Did you as fluciatry withhold on income distributions made to norresident beneficiaries? □ ws □ No 15. Does the estate/rust elect to recognize the gain or loss on a distribution of property under section 634(d)(e)IRC? □ ws □ No Schedule B - Beneficiary S' Shares of Income and Credits: Attach additional pages as necessary. 1. Names of each beneficiary 1. 1. Names of each beneficiary 2. 2. Social Security Number 2. 2. Social Security Number 2. 2. Address 3. 3. A Liovar resident (Yes/No) 4. 4. Incomplete repailed gains 5. 5. Nes Inon-term capital gains 5. 6. Nes Iong-term capital gains 5. 6. Nes Iong-term capital gains 5. 6. Nes Iong-term capital gains 5. 7. Depreciation and depletion 7. 8. Originary income subject to lows income tax 8. 9. Income not subject to lows income tax 8. 9. Income not subject to lows income tax 8. 1. Federal travale income from federal 1041 1. 1. Withholding agent's identification number 1. 2. Instructs and dividends from foreign, state and municipal securities 8. 3. A Deduction taken for state income tax 4. 5. Individual travale income from federal securities 2. 2. State of the complete of the complete 1. 3. A Deduction taken for state income tax 9. 4. No complete tax on the amount shown on line 8. 4. Schedule C - Computation on Tonomesident's Tax 1. 1. Federal travale income from federal schedule 4972 14. 4. No complete tax on the amount shown on line 8. 2. Schedule E - Tax Rates Taxable income Over But Not Over 0. 1. Tax Rate 0 of Ex	7. Did decedent file IOWA return(s) up to the date of death? Tyes No If no. attach earnings statement or explanatory affidavit.									
11. Enter fate(s) and amount(s) of executor(s):				_						
11. Enter fate(s) and amount(s) of executor(s):	O Norman and Control Constitution by the angle of decoderation and									
11. Enter date(s) and amount(s) of executor's fees paid to executor(s): 12. Had federal audit been made on prior returns of decedent or the estate or trust? yes No Is an audit now in the process? Yes No Is an audit now in the process? Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Yes No Is an audit now in the process Ye		-								
12. Haid federal audit been made on prior returns of decedent or the estate or trust? Yes No Is an audit now in the process? Yes No Is. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No Is. How expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No Is. How expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No Is. How expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No Is. How expenses of administration or purposes? Yes No Is. How expenses of administration or purposes? Yes No Is. How expenses of administration or purposes? Yes No Is. How expenses of administration or purposes? Yes No Is. How expenses of administration or purposes? Yes No Is. How expenses Yes Yes Yes Yes No Is. How expenses Yes Ye	· /									
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes?	, ,	` '					п			
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No						ss? 🗀 Yes	∐ No			
15. Does the estate/trust elect to recognize the gain or loss on a distribution of property under section 643(d)(e)IRC?					s L No					
Beneficiary A Beneficiary B Beneficiary C TOTALS						_				
Names of each beneficiary 1				, , ,	•	No				
1. Names of each beneficiary	Schedule B - Beneficiaries' Shares of Income ar	nd Credits: Attach	additional page	es as necessary.						
2. Social Security Number		Beneficiary A	Beneficia	ary B	Beneficiary C	TC	DTALS			
3. Address	1. Names of each beneficiary1.									
4. lowa resident (Yes/No)	2. Social Security Number2.									
5. Net short-term capital gains	3. Address									
5. Net short-term capital gains	4. lowa resident (Yes/No)4.									
6. Net long-term capital gain (100%)										
7. Depreciation and depletion										
8. Ordinary income subject to lowa income tax	, , ,									
9. Income not subject to lowa income tax										
10. Excess deductions	· · · · · · · · · · · · · · · · · · ·									
REGARDING IOWA NONRESIDENT INCOME	·									
11. lowa income tax withheld, if any 11. 12. Withholding agent's identification number 12. 12.										
12. Withholding agent's identification number 12.										
Schedule C - Computation of Nonresident's Tax										
1. Federal taxable income from federal 1041			Schodulo D	- Evolunation	of Evnances					
2. Interest and dividends from federal securities	-		1	-	-	Ĺ	A			
3. Balance: Subtract line 2 from line 1			Line No.	Expla	anation		Amount			
4. Deduction taken for state income tax										
5. Interest and dividends from foreign, state and municipal securities										
Multiply line 11 by percentage: Divide amount on line 23, page 1, by amount on line 8. Schedule C. 12. 13. 14. lowa lump sum tax: Attach IA6251										
6. Gains excluded by IRS 641(c) trusts only										
7. Exemption credit from federal 1041										
8. Adjusted taxable income: Add lines 3 through 78. 9. Compute tax on the amount shown on line 8 using Schedule E	, , , , ,									
9. Compute tax on the amount shown on line 8	•									
10. Personal exemption credit	9. Compute tax on the amount shown on line 8									
11. Tax before being prorated										
12. Nonresident percentage: Divide amount on line 23, page 1, by amount on line 8, Schedule C 12. 13. Multiply line 11 by percentage on line 12	'		l							
23, page 1, by amount on line 8, Schedule C 12	• 1									
Taxable Income 14. lowa lump sum tax: Attach federal schedule 4972 14. Over But Not Over But Not Over But Not Over Dut Not Over But Not Over But Not Over Dut Not Over But No		%	Schodulo	E - Tay Patos						
14. Iowa lump sum tax: Attach federal schedule 4972 14	13. Multiply line 11 by percentage on line 12 13.									
15. Iowa minimum tax: Attach IA6251	14. lowa lump sum tax: Attach federal schedule 4972 14.					Tax Rate	Of Excess			
16. Balance: Add lines 13, 14 and 15 16	15. Iowa minimum tax: Attach IA6251 15.		-	•						
17. Motor fuel tax credit: Attach IA4136				·			,			
18. Other credits	· ·		4,592	10,332	68.19+	4.50%	4,592			
19. Total credits: Add lines 17 and 18				·			•			
34,440 51,660 1,900.63+ 7.92% 34,440			1	·			,			
Enter on line 33, page 1	20. Total tax liability: Subtract line 19 from line 16.		34,440 51,660	51,660 over	1,900.63+ 3,264.45+	8.98%	51,660			